

ORDINANCE NO. 6173

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SONOMA, STATE OF CALIFORNIA, AMENDING THE PROVISIONS OF SECTION 12-11 OF THE SONOMA COUNTY CODE TO INCREASE THE TRANSIENT OCCUPANCY TAX RATE FROM NINE (9) PERCENT TO TWELVE (12) PERCENT

The Board of Supervisors of the County of Sonoma, State of California, ordains as follows:

Section 1. Amendment of Sonoma County Code Section 12-11.

Section 12-11 of the Sonoma County Code is amended to read as follows:

“Section 12-11. Imposition of tax-payment of tax by transient.

For the privilege of occupancy at any lodging, each transient is subject to and shall pay a tax in the amount of twelve (12) percent of the rent charged. Said tax constitutes a debt owed by the transient to the county which is extinguished only by payment to the Operator or to the county. The transient shall pay the tax to the Operator of the lodging at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient’s ceasing to occupy space at the lodging. It is the responsibility of the Operator to collect the tax. If, for any reason, the Operator fails to collect the tax due at the time the rent is collected, the Operator becomes liable for the tax due.”

Section 2. Nature of Tax.

If approved by a majority of the electorate voting on the measure, the ordinance will increase the transient occupancy tax rate from nine (9) percent to twelve (12) percent of rent charged. The transient occupancy tax is a tax imposed upon transients for the privilege of occupying lodging located within the unincorporated territory of Sonoma County. The tax increase would be collected by operators, in the same manner as the current transient occupancy tax is collected. The collection of the tax from operators would be administered by the Sonoma County Tax Collector as provided in Chapter 12, Article III of the Sonoma County Code.

Section 3. General Tax.

The transient occupancy tax imposed by this ordinance is a general tax within the meaning of Government Code §53721 and Article XIII C, §1(a) of the California Constitution. The revenue generated by this general tax is available for general governmental purposes. To that end, the Auditor-Controller is instructed to deposit the revenue from the tax into the County General Fund and to include her estimate of the revenue from this general tax, together with her estimates of other revenue sources, in the tabulation that she is annually required to prepare by Government Code §29060. The revenue from this general tax shall be available to the Board of Supervisors for annual appropriations in the County’s budget for any lawful expenditure. Nothing in this ordinance nor in any other ordinance, advisory measure, resolution, or policy shall be construed as limiting, in any way, the amount or the objects of the appropriations and expenditures that can be made from the revenue of the tax nor be construed as creating a continuing appropriation.

Section 4. Severability.

If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 5. Election.

An election shall be held on November 8, 2016, on the issue of increasing the transient occupancy tax rate from nine (9) percent to twelve (12) percent.

Section 6. Effective and Operative Dates.

This ordinance shall take effect immediately upon its adoption by a majority of the electorate voting on the ordinance at the November 8, 2016, general election. The operative date of Section 1 shall be January 1, 2017.

Section 7. Compliance with the California Environmental Quality Act (CEQA).

Pursuant to CEQA Guidelines Section 15378(b)(4), adoption of this ordinance as a government funding mechanism is not a project subject to the requirements of CEQA.

In regular session of the Board of Supervisors of the County of Sonoma introduced on the 19th day of July, 2016, and finally passed and adopted this 9th day of August, 2016, on regular roll call of the members of said Board by the following vote:


SUPERVISORS:

Gorin: Aye Rabbitt: Absent Zane: Aye Gore: Aye Carrillo: Aye

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

WHEREUPON, the Chair declared the above and foregoing ordinance duly adopted and

SO ORDERED.



Chair, Board of Supervisors
County of Sonoma

ATTEST:

Veronica A. Ferguson
Veronica Ferguson, County Clerk and
Clerk of the Board of Supervisors.
by Roxanne Epotein